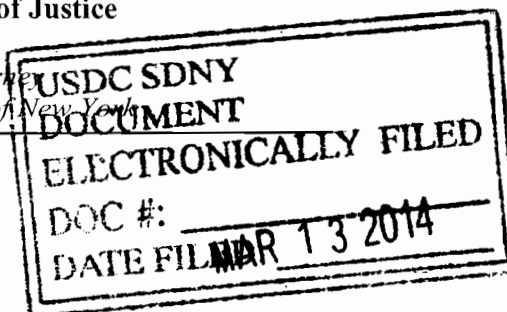




U.S. Department of Justice

United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007



March 12, 2014

BY ECF

Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
500 Pearl Street, Suite 755
New York, New York 10007

MEMO ENDORSED

**Re: *United States v. Eric Lipkin, David Kugel, Enrica Cotellessa-Pitz, Craig Kugel, and Irwin Lipkin,*
No. 10 Cr. 228 (LTS)**

Dear Judge Swain:

The sentencing control dates for the above-referenced defendants are as follows:

Eric Lipkin:	March 14, 2014, at 2:00 PM
Irwin Lipkin:	March 14, 2014, at 2:00 PM
David Kugel:	March 14, 2014, at 3:00 PM
Craig Kugel:	March 21, 2014, at 3:00 PM
Enrica Cotellessa-Pitz:	March 21, 2014, at 4:00 PM

The Government respectfully requests that the control dates for Eric Lipkin, David Kugel, Craig Kugel, and Enrica Cotellessa-Pitz be adjourned for approximately six months, in light of those defendants' continuing cooperation with the Government.

With respect to Irwin Lipkin, who is not a cooperating defendant, the Government respectfully requests that the Court set a true sentencing date at the earliest convenient time on the Court's calendar approximately two months from now. Thank you for your consideration.

Respectfully,

/s/ Matthew L. Schwartz
MATTHEW L. SCHWARTZ
JOHN T. ZACH
RANDALL W. JACKSON
Assistant United States Attorneys
Tel.: (212) 637-1945

The control date for the above defendants other than Irwin Lipkin is adjourned to September 19, 2014, at 2:00pm.

The sentencing date for Irwin Lipkin is set for May 15, 2014, at 11:00AM. Sentencing submission must be made in accordance with the undersigned's published procedures, which are available on the Court website.

SO ORDERED.


LAURA TAYLOR SWAIN, U.S.D.J.

3/12/2014

cc: BY ECF

All defense counsel